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Section 6224(c)(3) authorizes a TMP to bind non-notice partners if he specifically states that he is doing so. Solely for these purposes a "non-notice partner" is a partner with less than a one percent interest in a partnership with more than 100 partners. I.R.C. 6223(b).

If a TMP cannot bind a pass-thru partner, because the pass-thru partner hold a one percent or greater interest, then the TMP cannot bind the indirect partners who hold an interest through the pass-thru partner. Treas. Reg. 301.6224(c)-1(b).